

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF OREGON  
PORTLAND DIVISION

KONNI M. OWENS,

Case No. 3:17-cv-00639-SB

Plaintiff,

v.

U.S. DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE, et al.,

ORDER

Defendants.

HERNÁNDEZ, District Judge:

Magistrate Judge Beckerman issued a Findings and Recommendation [73] on November 9, 2018, in which she recommends the Court grant the Defendants' Motion to Dismiss [71] Plaintiff's Amended Complaint [65]. The matter is now before the Court pursuant to 28 U.S.C. § 636(b)(1) and Federal Rule of Civil Procedure 72(b).

Because no objections to the Magistrate Judge's Findings and Recommendation were timely filed, the Court is relieved of its obligation to review the record *de novo*. *United States v.*

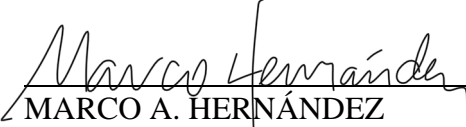
*Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (en banc); *see also United States v. Bernhardt*, 840 F.2d 1441, 1444 (9th Cir. 1988) (*de novo* review required only for portions of Magistrate Judge's report to which objections have been made). Having reviewed the legal principles *de novo*, the Court finds no error.

#### CONCLUSION

The Court adopts Magistrate Judge Beckerman's Findings and Recommendation [73]. Therefore, Defendants' Motion to Dismiss [71] is GRANTED. Accordingly, Plaintiff's Amended Complaint [65] is dismissed without leave to amend, but without prejudice to re-filing a new case in the event Plaintiff is able to exhaust any of her claims alleged therein.

IT IS SO ORDERED.

DATED this 8 day of Feb, 2019.

  
MARCO A. HERNÁNDEZ  
United States District Judge